



Modern Slavery Statement

2025 Financial Year



Introduction

Deloitte acknowledges the Aboriginal and Torres Strait Islander peoples as the Traditional Custodians of the lands on which we work and live. We pay our respects to their cultures, Elders past and present, and honour their continuing connection to land, waters and community.

This statement supports our commitment to comply with the spirit and letter of the *Modern Slavery Act 2018 (Cth)* (the 'Act').

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CEO and Chair message

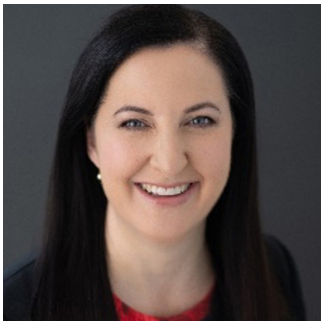
At Deloitte Australia, respecting human rights is a responsibility we take seriously – and one that’s deeply embedded in the way we do business. Managing the risks of modern slavery, both within our operations and across our supply chain, is a critical part of that commitment.

Over the past year, we’ve taken meaningful steps forward. Globally, we launched our Human Rights Statement, reinforcing our focus on integrating human rights into the fabric of how we work – from our people to our day-to-day actions.

Our Modern Slavery Working Group has also driven progress across several areas:

- Shaped the Supplier Code of Conduct to set clearer expectations for all suppliers
- Strengthened our supplier due diligence and monitoring processes
- Updated key policies, including our Supplier Code of Conduct, to align with best practice
- Continued to build and refine our modern slavery reporting and remediation channels
- Continued to expand access to training for our people, with new modules tailored to higher-risk areas.

Addressing modern slavery requires more than conversation – it requires sustained, tangible action. We’re proud of the progress we’ve made, and we remain committed to continuous learning, meaningful collaboration, and creating lasting impact alongside our people, our suppliers, and the communities we serve.



Jo Gorton
CEO, Deloitte Australia



John Greig
Chair, Deloitte Australia

Approved by the Deloitte Australia Board

In this year’s statement we will share:

- How our firm is structured
- The steps we are taking to ensure slavery does not take place in our business
- The controls we have implemented to ensure slavery does not take place in our operations and supply chain
- The actions we have taken in this, and previous years
- Our future plans.

Recognising the problem of modern slavery

Modern slavery, in all its forms, is a serious crime against the most vulnerable people in our communities. We recognise our role in society's collective responsibility to address this insidious misconduct.

The *Modern Slavery Act 2018* (the 'Act') encourages large organisations to exercise their corporate responsibility and examine any potentially harmful business practices in their operations and those of their suppliers. Deloitte Australia's response to the Act focuses on the risk of violating the fundamental human rights of vulnerable people through acts of modern slavery, as outlined in this statement.

Modern slavery is an umbrella term for exploitative practices against persons.¹ These practices include but are not limited to:²

- **Human trafficking or trafficking in persons:** the physical movement of people either domestically or internationally, through coercion, threat or deception for the purpose of exploitation
- **Slavery:** physical or financial control over an individual by another. This includes slavery-like practices such as forced labour, forced marriage, servitude, debt bondage and/or deceptive recruiting for labour or services
- **The worst forms of child labour:** the procurement or offering of a child for the purpose of slavery-like practices or illicit activities.³ Deloitte Australia recognises the potential for cyber-based child sexual exploitation in this form of modern slavery.⁴

We understand that the protection of human rights and prevention of modern slavery practices is an ongoing process. We are committed to monitoring our due diligence and procurement processes through stakeholder engagement, internal resourcing, and ongoing review of existing controls. We are proud of the fact that we have found no evidence of modern slavery to date but remain committed to ongoing vigilance in this area.



¹ *Modern Slavery Act 2018* and *Criminal Code Act 1995*

² National Action Plan to Combat Modern Slavery 2020–25

³ Business & Human Rights Navigator (Worst Forms of Child Labour Convention No. 182)

⁴ Report of the statutory review of the Modern Slavery Act 2018 (Cth)

Our people, culture, and operations

Structure and reporting entities

In this statement, Deloitte Australia refers to the Australian partnership of Deloitte Touche Tohmatsu and its operational and functional entities in Australia and Papua New Guinea (PNG). We are headquartered at 50 Bridge St, Sydney, NSW. Deloitte Australia also has offices in all capital cities and a regional office in PNG.

We provide a range of professional services to clients in Australia and around the world, such as audit and assurance, tax and legal, strategy, risk and transaction advisory, and technology and transformation advisory services.

We have designed a modern slavery framework that is applied across all Deloitte Australia entities to promote a unified and consistent approach to the management of modern slavery risks across all our business operations. This complements Deloitte Australia's centrally managed procurement and quality & risk framework across our operations. Accordingly, this joint Modern Slavery Statement is provided by Deloitte Touche Tohmatsu, on behalf of Deloitte Touche Tohmatsu, Deloitte Services Pty Ltd (ACN 087 279 678), Deloitte T&T Pty Ltd (ACN 611 750 648), Deloitte Risk Advisory Pty Ltd (ACN 611 748 184), Deloitte SRT Pty Ltd (ACN 611 749 841), Deloitte Private Pty Ltd (ACN 120 167 455) and Deloitte Tax Services Pty Ltd (ACN 092 223 240), which are all reporting entities under section 13 of the *Modern Slavery Act 2018*, for the financial year ending 31 May 2025.

Deloitte Australia administers its internal functions such as employment of staff, procurement of goods and services, and its financial arrangements through several functional entities, including Deloitte Services Pty Ltd, D-Carbon Forests Pty Limited, and Deloitte Touche Tohmatsu Ltd (1-9313) (PNG). Generally, Deloitte's services are provided by the partnership and the following entities:

- Deloitte (Australia) Pty Ltd
- Deloitte Access Economics Pty Ltd
- Deloitte Actuaries and Consultants Limited
- Deloitte Corporate Finance Pty Ltd
- Deloitte DPA Pty Ltd
- Deloitte Economics (Australia) Limited NZ
- Deloitte Emissions Solutions Pty Ltd
- Deloitte Legal Pty Ltd

- Deloitte Migration Services Pty Ltd
- Deloitte Motor Industry Services Pty Ltd
- Deloitte PDS Group Pty Ltd
- Deloitte Private Pty Ltd
- Deloitte Real Estate Pty Ltd
- Deloitte Risk Advisory Pty Ltd
- Deloitte SRT Pty Ltd
- Deloitte Tax Services Pty Ltd
- Deloitte T&T Pty Ltd
- Deloitte Touche Tohmatsu Partnership (PNG)
- Paraflare Pty Ltd

Deloitte Australia is also a member of Deloitte Asia Pacific Limited, a UK company limited by guarantee, which in turn is a member firm of Deloitte Touche Tohmatsu Limited ('DTTL'), a UK company limited by guarantee. Deloitte Australia is also a member of the Deloitte organisation. This comprises one or more of DTTL, its global network of member firms and their related entities. DTTL (also referred to as 'Deloitte Global') and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties.

This statement is made by Deloitte Australia in its own capacity and does not extend to other members of the Deloitte organisation.

Given the differences between our relationship with other entities in the Deloitte network and our relationships with third-party external suppliers, we have excluded Deloitte member firms from the definition of suppliers for the rest of this statement. Our focus for the purpose of this statement will therefore be on our core business and third-party external suppliers.

Our people

Deloitte Australia has a diverse workforce of more than 12,000 people working together to serve our clients. Our recruitment processes, be it direct hiring, strategic sourcing, or collaboration with contracting agencies, are designed to maintain transparency and fairness.

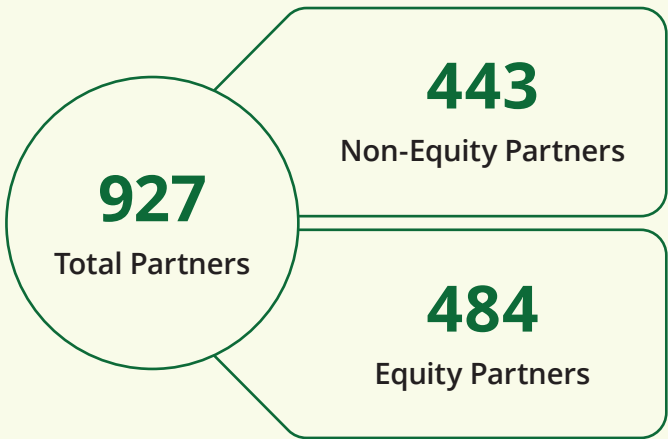
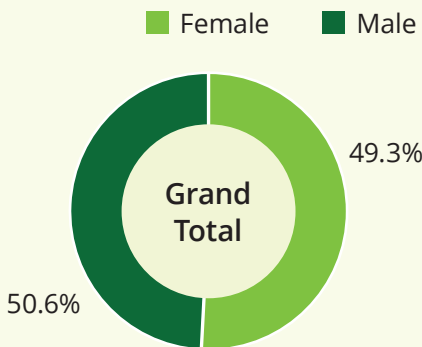
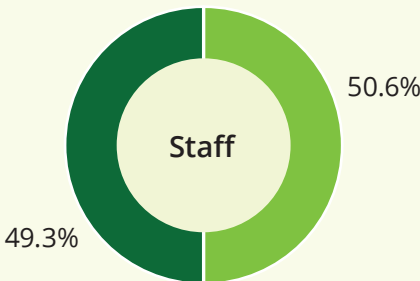
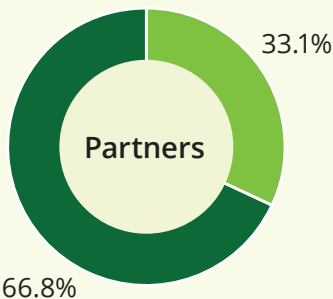
12,080

Total workforce
(May 2025)

Workforce by gender* (May 2025)



*0.1% of our overall workforce is other/undisclosed



11,153
Total Employees



655
Total Grads

40.7%

Diverse Cultural Background¹



19.4%

Of Partners

43%

Of Workforce
Excluding Partners

* 0.1% of our overall workforce is other/undisclosed

¹ Diverse Cultural Background (DCB) refers to self-disclosed cultural affiliation with Asian, Aboriginal and Torres Strait Islander, Pacific Islander, New Zealander/Maori, African, Latin American and Middle Eastern cultures. Data represents cultural rather than racial identity as self-reported by staff participating in a voluntary survey in October 2024.

For our direct employee workforce, modern slavery risk is considered low as Australia is the primary country of employment and the professional services industry typically consists of highly skilled and educated individuals whose duties are the provision of services in office environments.

Deloitte Australia's functional and service entities in PNG operate through a local regional office (Deloitte PNG). We also have auxiliary team members employed by Deloitte's global member firms in India, Malaysia and the Philippines who support onshore teams with client deliverables, compliance and internal support functions. These nations all have a higher risk rating in the Global Slavery Index than Australia and may present more risk than Australian-based and employed teams. As part of the Deloitte global member firm network, these teams have the same shared values, support processes for addressing unethical conduct, and policies that underpin our culture in Australia. They also perform work that requires highly skilled and educated individuals whose duties are for the provision of services in office environments.

As part of our risk management approach, we have implemented robust processes to ensure that our employees are remunerated fairly. All our employees are paid in accordance with the applicable laws and award rates. We have established processes to identify where employees may be covered by an existing award or other lawful sources of employee entitlements, with the objective of ensuring that employees are remunerated to at least that level.

Our culture

Our behaviour and actions are led by our Global Shared Values, which represent a key cornerstone of our commitment to being a responsible business. Our Global Shared Values underline our expectations that anyone working for, or on behalf, of Deloitte must:

- Lead the way
- Serve with integrity
- Take care of each other
- Collaborate for measurable impact
- Foster inclusion.

As part of our commitment to our culture, in FY24 we launched our Aussie Signals, which provide a clear statement of our values for people, our clients, and to each other. These five core values sit at the heart of our Deloitte Australia culture and were formed in consultation with hundreds of our people across the firm.

The five Aussie Signals are:

- Be you
- Empower and trust
- Talk straight
- Have fun and celebrate
- Dare to be different.

We encourage our employees to speak up if they observe inappropriate business conduct or unethical behaviour, and we have a non-retaliation policy in place. The Deloitte Speak Up service is available online or by telephone and allows people to remain anonymous if they choose to do so. There were no matters relating to modern slavery raised in FY25.

Deloitte's Human Rights Statement is based on the values and principles stated in the International Bill of Human Rights and is further guided by the United Nations Guiding Principles on Business and Human Rights (UNGP), and the Organisation for Economic Co-operation and Development (OECD) Guidelines for

Multinational Enterprises. As part of our commitment to reducing human rights concerns, Deloitte Touche Tohmatsu Limited, our global entity, is a founding signatory to the UN Global Compact and the World Economic Forum Partnering Against Corruption Initiative. Deloitte Australia is a member of the UN Global Compact Network Australia.

Our operations

Our operations are centred on providing exceptional service in helping clients across a broad range of industries and sectors solve their most complex problems using a combination of full-and part-time partners, employees, independent contractors and subcontractors. From time to time, we engage the services of other Deloitte member firms to supplement our services. We also work collaboratively with select third parties across a range of different industries, such as software and other technologies.

No instances of modern slavery have been found or reported within our operations in FY25.

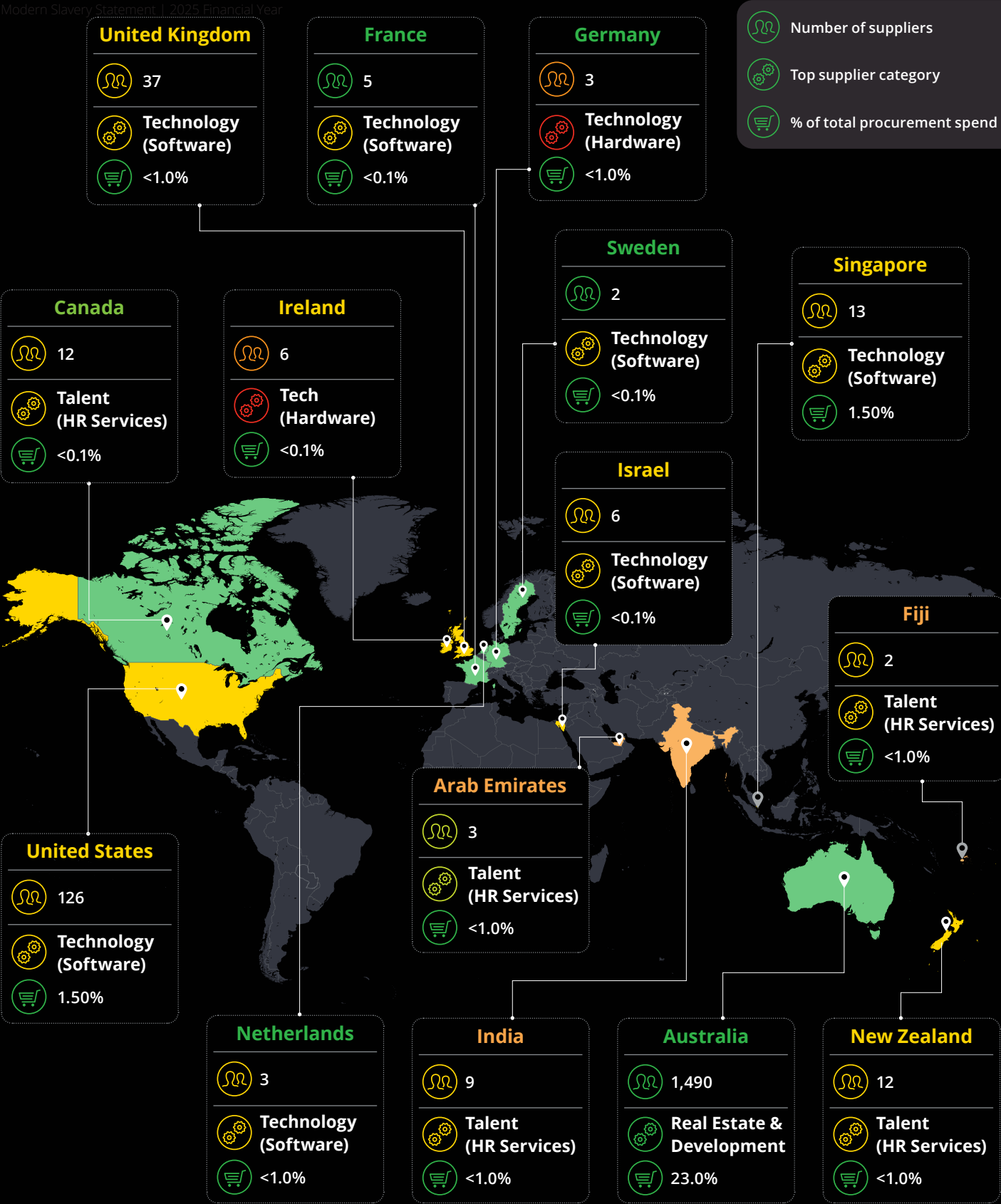
Our supply chain

In Australia, our procurement team oversees circa \$315M in annual supplier spend. For FY25, four key categories made up 56% of the total spend: professional services, real estate management and development, software, and technology hardware. Our supply chains are expansive and extend beyond the supplier with whom we have the direct relationship.

We may also procure goods or services from a supplier for resale to clients in connection with the delivery of our professional services. These arrangements with suppliers are assessed as part of Deloitte's supplier due diligence process to identify modern slavery and other risk factors.

While we review our risk assessment regularly, our supply chains do not change significantly from year to year. As a result, our risk profile has remained consistent over time. We would expect this to continue unless there is a major change in our operating model.

No instances of modern slavery have been found or reported within our supply chain in FY25.



Supplier Risk Rating			
Rating			
Very High	High	Moderate	Low

Supplier risk assessment methodology

To identify modern slavery risks, we consider the following risk factors or indicators of increased risk:

Geography

- Weak or no enforcement of laws prohibiting forced labour
- Weak or inconsistent labour inspection framework
- Jurisdictions with a history of:
 - Recruiting compulsory labour
 - Public corruption.

Industry practices

- Sectors with intense competition between suppliers, causing pressure on time and costs
- Informal sectors, unregulated with poor visibility over lower-tier suppliers
- Sectors with decentralised operations
- Sectors with widespread use of third-party recruiters and subcontractors.

Labour levels

- Sourcing from a country with a high level of unemployment and poverty where the labour force may be more vulnerable to exploitative practices
- Migrant labour represents a large part of the workforce
- Low-skilled work and low minimum wage.

Our Risk Assessment Tool assesses country risk and industry risk, as well as red flags for companies and product/location combinations that are known to be high risk. We assess country risk using the following indices:

- Global Slavery Index
- Fragile States Index
- Freedom in the World report
- Corruption Perceptions Index
- International Trade Union Confederation (ITUC) Global Rights Index
- Trafficking in Persons Report.

Industry risk assessment is based on in-depth research of modern slavery literature. We use 13 indicators of workplace behaviours and characteristics that are known to increase the risk of modern slavery in the workplace. We use these indicators to assess the potential modern slavery risk of 72 industries and sub-industries.

We also evaluate risk using data from the U.S. Department of Labor's List of Goods Produced by Child Labor or Forced Labor, the ITUC Global Rights Index of companies violating workers' rights, and the World Bank Group List of Fragile and Conflict-affected Situations to identify suppliers who may pose immediate risks of modern slavery.

Risk assessment findings

Deloitte sources from India, Malaysia, United Arab Emirates, Fiji, Vietnam, South Africa, Papua New Guinea, and Mongolia, which are categorised as higher-risk countries. Our spend on higher-risk categories included Technology Hardware, Storage & Peripherals, Household Durables, Hotels, Restaurants & Leisure.

Higher risk findings noted in Germany and Ireland are the result of the industry risk associated with the category Technology Hardware, Storage & Peripherals. This category is very broad, and the primary modern slavery risk stems from production of hardware. The three suppliers Deloitte sources from in this category; do not manufacture physical hardware; they provide virtualisation and cloud infrastructure software. No adverse media relating to human rights/modern slavery violations has been identified in relation to these suppliers.

These risk indicators help us develop a focused annual action plan targeting higher-risk areas, including more targeted individual supplier risk assessments.

Deloitte continues to monitor these risks.

No instances of modern slavery have been found or reported within our supply chain in FY25.

Our operational governance and policies

In 2019, Deloitte Australia established a Modern Slavery Working Group, which meets regularly throughout the year to progress our anti-modern slavery program. The working group is accountable to our Chief Risk Officer, a member of our executive responsible for the firm's risk and reputation. The working group includes:

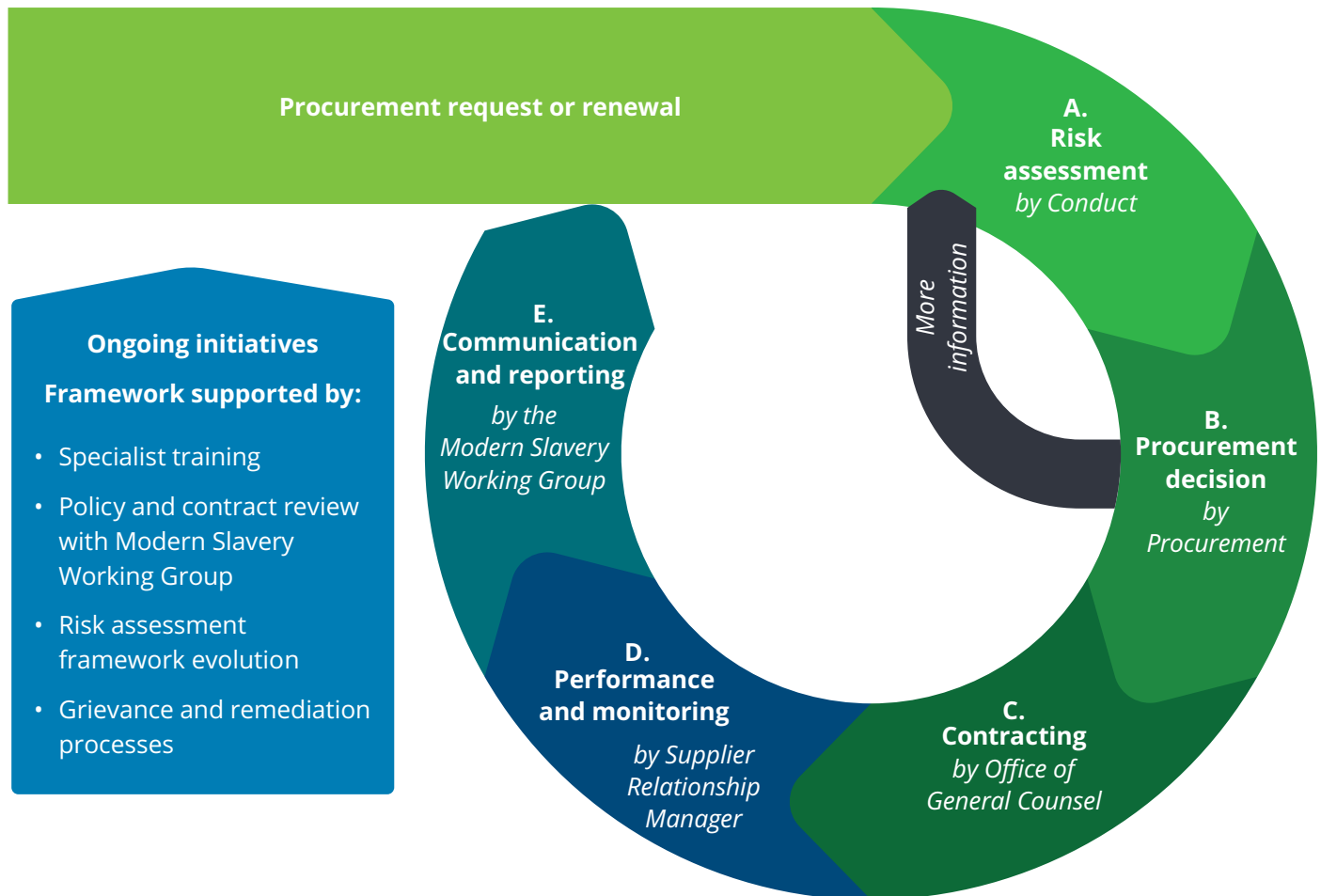
- The Enterprise Risk & Conduct Leader, who chairs the working group and provides an annual update to the Board's Ethics & Risk Committee
- Office of General Counsel representatives to review contractual engagements for the firm
- Sustainable sourcing specialists from our Global Procurement team who support human rights and embed sustainable considerations into our procurement operations across the Asia-Pacific portfolio
- Responsible Business team representatives.

We have policies, processes and controls in place to guard against the risks of modern slavery and other forms of exploitation within our operations and workforce – whether located in Australia or overseas.

Policy	Overview and relevance	Implementation
Deloitte Global Human Rights Statement	Our Human Rights Statement is based on the values and principles stated in the International Bill of Human Rights and is further guided by the United Nations Guiding Principles on Business and Human Rights (UNGP), and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.	Each of these human rights is supported by a dedicated policy or initiative that enables us to embed respect for human rights in our organisation. These include ethics, inclusion, WorldClimate, WorldClass, anti-corruption, anti-harassment, privacy policies and programs, and ethical technology guiding principles. Each is overseen by a Deloitte Global leader responsible for its strategy and implementation.
Australian Principles of Business Conduct	Our Code sets out our values, ethical principles and expected conduct in undertaking our business operations including responsible procurement processes and respect for fundamental human rights.	Our Code is a key module in our mandatory onboarding process for all our employees and contractors and failure to adhere to its principles may result in disciplinary action.
Supplier Code of Conduct	The Supplier Code of Conduct expressly commits to alleviating risk of modern slavery practices and human rights violations within Deloitte's supply chains, based on the International Labour Organization (ILO) Conventions and relevant United Nations Conventions.	All suppliers are required to comply with the Supplier Code of Conduct.
Deloitte Speak Up, Whistleblower and non-retaliation policies	The Whistleblower Policy is an important element in detecting and acting on corrupt, illegal or other undesirable conduct and is supported by Deloitte Speak Up and our non-retaliation policy. We strongly encourage individuals to speak up if they suspect or witness matters that concern them.	<p>The Whistleblower Policy is a key module in our mandatory onboarding process for all our employees and contractors.</p> <p>It describes the protections available to whistleblowers, what matters are reportable, how they can report concerns without fear of detriment, and how Deloitte will support and protect them.</p> <p>Deloitte Speak Up is a confidential hotline run by an independent third-party provider and enables Deloitte partners, employees, contractors, suppliers and clients to report any concerns.</p> <p>All reports are investigated.</p>
Deloitte CoRe Procurement policies & procedures	Our Procurement hub on our intranet provides guidance and toolkits to our teams for engaging with proposed suppliers.	Our Procurement policies and procedures help our people to understand potential risk associated with our supply chains.

Supplier risk management framework

Our risk management framework is described below.



Each of (A) to (E) are described further on the following pages.

A. Risk assessment

The risk assessment process covers:

Frequency and nature of risk assessment

- A centralised team completes a third-party risk assessment, which includes identification of modern slavery risk for all new suppliers, on contract renewal for existing suppliers, and at regular intervals (a one- or three-year basis) depending on the previous due diligence risk rating.
- The risk assessment calculates a risk score using the Global Slavery Index, based on the business's operating country and the goods/services category. Open-source reporting is also reviewed for reference to keywords relevant to modern slavery or human rights allegations.
- We may also undertake a desktop review of information published by the supplier (e.g. their modern slavery statement or publicly available policies) and, where applicable, ask the supplier to complete a questionnaire to better understand their modern slavery risk and risk management framework.

Escalation and outcomes

- If the assessment flags a medium or high risk, the matter is escalated to senior members of the Conduct team in consultation with the area of Deloitte that is requesting or responsible for the supplier relationship and internal modern slavery risk subject matter experts.
- In higher-risk situations (e.g. extremely high-risk locations, or failure to adequately respond to the survey or demonstrate knowledge of modern slavery risks), the Conduct team will discuss the risks and proposed mitigations with senior leadership.
- We strive to build relationships with suppliers who demonstrate a commitment to responding to modern slavery risks including identifying and remediating risks and supporting those impacted by modern slavery. We are focused on influencing and, where possible, supporting suppliers to address these risks to achieve a better outcome for the victims of modern slavery.
- In cases where suppliers deny responsibility or fail to support those impacted by modern slavery directly linked to their operations, the relationship holder and senior leadership of Deloitte will determine whether it is appropriate to continue the relationship.

Embedding learnings

- As we learn more and strengthen our risk management framework, we are better able to identify potential modern slavery risks in our supply chain. This helps us to refine and strengthen our due diligence questions and process.



B. Procurement decision

Deloitte Procurement manages global and local procurement programs for major spend, which covers most of our Tier 1 suppliers. The team undertakes sourcing and selection, contract negotiation, and management of major external supplier relationships. Following the completion of the risk assessment, Procurement is responsible for the final procurement decision and contract negotiation. In making its decision, Procurement considers risk assessment outcomes completed by the Conduct team as well as other risk factors specific to the supplier.

C. Contracting

Deloitte Procurement draws up and negotiates supplier contracts, with relevant guidance from the Office of the General Counsel. The Office of the General Counsel regularly reviews and updates standard contracts to align with laws and industry standards. Our standard procurement agreements contain a model set of modern slavery obligations that outline our expectations of all our suppliers. These terms help to hold suppliers accountable for maintaining ethical business practices, including implementing policies and procedures to identify and assess risks of modern slavery in their operations and supply chain and to mitigate any risk identified. They also ensure that we can obtain reasonable information from suppliers to help us assess compliance. If our risk assessment process identifies a supplier as presenting a greater modern slavery risk, we will ensure that the terms address that additional risk.

D. Performance and monitoring

Where a supplier is identified as having a higher modern slavery risk rating, the modern slavery risk assessment is repeated more frequently to ensure that the risk is monitored appropriately.

Where a modern slavery issue is identified in relation to a specific supplier, the relevant Procurement Category Manager will engage with the supplier to understand the circumstances and work with them to mitigate the risk.

E. Communication and reporting

The Enterprise Risk & Conduct Leader, as chair of the Modern Slavery Working Group, reports at least annually to the Board's Ethics & Risk Committee on its activities and the preparation of the annual Modern Slavery Statement.

Grievance and remediation

Deloitte is committed to a transparent, accountable, and ongoing effort to address modern slavery risks. Our Grievance and Remediation Standard Operating Procedure (SOP) applies to all staff, partners, suppliers, clients, and stakeholders involved in reporting or resolving modern slavery-related concerns.

Grievance mechanisms

We provide accessible and confidential channels to report grievances, including the Deloitte Speak Up service, Whistleblower process, and Complaints Handling process. All reports are managed through formal procedures led by trained investigators, with oversight by the Enterprise Risk & Conduct Leader.

Remediation

Our remediation process ensures all allegations are taken seriously and handled fairly, promptly, and independently. We prioritise the wellbeing of affected individuals and consult relevant agencies and NGOs where appropriate. Remedial actions may include corrective plans, contract revisions, and police referrals for criminal matters. Retaliation against those who report concerns is not tolerated.

Supplier remediation and risk response

When we identify modern slavery risks in our supply chain, we work directly with suppliers to assess and address issues. We use our commercial influence to enforce compliance, create corrective action plans, and support capacity building. We focus on working together to improve supplier performance and uphold human rights.

Compliance and monitoring

We regularly assess and update our grievance and remediation processes through reviews, risk assessments, and internal audits. We maintain data privacy, ensure legal compliance, and share insights with senior management. We're committed to strengthening protections and reducing modern slavery risks across our operations and supply chain.



Our actions and progress

FY21–FY25 progress

In FY25:

Deloitte's current approach to managing modern slavery risk across its operations and evaluating the effectiveness of our controls and risk management efforts is through firmwide and individual supplier risk assessments. These assessments involve desktop research, review of key documents, and interviews with relevant risk owners at Deloitte Australia. The findings have informed our future activities.

Spotlight on actions: standardising responses to client due diligence

The Modern Slavery Working Group launched a modern slavery AI chat app for Deloitte's risk management professionals to help further educate our business and clients on our anti-modern slavery program. The app highlights Deloitte's management of modern slavery and human rights risks. It includes guidance on our policies and procedures for identifying, preventing, and reporting modern slavery risks in our operations and supply chain. The app can be used by our people to better respond to common client questions about our due diligence and modern slavery compliance processes.

Spotlight on actions: approach to assessing charitable organisations

Formed in 2005, The Deloitte Foundation has been the cornerstone of our commitment to our communities. The Deloitte Foundation is a separate legal entity but is wholly resourced by Deloitte Australia. It focuses on philanthropic programs and a small number of strong alliances, which we support through a range of activities throughout the year. The Deloitte Foundation aims to build value in our community through a number of programs:

- **National partnerships:** Building sustainable relationships with a small number of community organisations to build long-lasting impact
- **Disaster relief:** Providing funding and in-kind support during a humanitarian emergency
- **Volunteering:** Supporting our people to contribute their time to the community
- **Workplace giving:** Enables our people to donate to charity through regular payroll deductions.

The Modern Slavery Working Group reviewed the due diligence processes for the not-for-profit organisations (NFPs) supported through The Deloitte Foundation, assessing what modern slavery requirements might apply. While we expect charities to uphold the highest standards of human rights, it is our responsibility to delve a little deeper.

In an effort to maximise donations to beneficiaries and social impact programs, NFPs may inadvertently purchase cheaper goods and services that don't meet the same human rights standards as more expensive options, like Fairtrade tea and coffee.

Large NFPs with annual revenue of more than \$100 million are required by the Modern Slavery Act to publish their own annual Modern Slavery Statement. This lowers their risks for modern slavery by ensuring they have established monitoring and reporting systems. Our enhanced due diligence now requires us to review an NFP's Modern Slavery Statement to confirm that the following controls are in place:

- Do their operations support good working conditions for their employees and contractors?
- Do they have a modern slavery risk assessment process for their supply chain?

- Do they have a process in place for anonymously raising concerns about labour conditions or workplace grievances?
- Do they have internal procedures to respond to reports of modern slavery in their operations or supply chain?

Smaller NFPs are not legally required to produce an annual Modern Slavery Statement, which may increase their risk of inadvertently supporting modern slavery. Deloitte will apply a donation threshold to identify which NFPs will be asked to complete a Modern Slavery Questionnaire. The threshold is consistent with the level at which the CoRE Procurement team is engaged to support the supplier due diligence, negotiation and contracting for major purchases.

The additional questions will help us assess whether an organisation has policies and procedures to reduce the risk of modern slavery within its operations and supply chains. For high risk cases, we will discuss the findings with the organisation, explore actions to mitigate or minimise those risks, and may pause our support until adequate policies and procedures are in place.

In FY24:

- We launched a Human Rights Statement based on the International Bill of Human Rights and guided by the United Nations Guiding Principles on Business and Human Rights (UNGP), and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.
- Deloitte Global consulted with several Deloitte Member Firms across different regions to update the Supplier Code of Conduct (the Code), which all suppliers must sign before working with us. The Code sets out legal, human rights, and fair labour standards and explains how to report breaches of the standards or unethical conduct via our confidential Deloitte Speak Up service. It also allows us to request more information or conduct audits to ensure supplier compliance.
- We confirmed that team members in India, Malaysia and the Philippines ('Delivery Centres') are supported by fair pay and ethical conduct standards. We also confirmed that the suppliers for these Delivery Centres follow the same due diligence processes as Deloitte Australia, through our global CoRE Procurement function.
- We improved our supplier checks with guidance from the Attorney General's Department, adding more transparency around the use of third-party labour hire/recruitment agencies and seasonal, contract, or temporary workers to better identify potential risks in our suppliers' operations.
- We strengthened our Grievance and Remediation Standard Operating Procedure (SOP) to align with our latest policies, including the Whistleblower Policy, Speak Up service, and Complaints Handling Policy. This ensures a consistent and ethical approach to managing concerns. The SOP supports individuals who may have experienced or witnessed modern slavery in our operations or supply chain by providing access to fair grievance processes and meaningful remediation.

In FY23:

- Our Australian Ethics and Conduct team reviewed how we identify and manage modern slavery risk across our operations. This involved desktop research, reviewing key documents, and speaking with relevant risk owners at Deloitte Australia.
- We conducted in-depth reviews of Tier 1 and Tier 2 cleaning and property services suppliers, given the higher risks of modern slavery within these workforces and their supply chains. Using our modern slavery risk framework and a detailed questionnaire, we assessed how they manage these risks. Where necessary, we sought more information, particularly around protection for vulnerable employees. We were satisfied with their responses.
- As part of our review of our cleaning and property services suppliers, we assessed lease agreements for our major premises across Australia. We've since updated new and existing leases with standard modern slavery clauses and we're working to include terms that promote collaboration between Deloitte and landlords to address identified risks.
- We submitted recommendations to the Australian Government's review of the *Modern Slavery Act 2018*, informed by our clients' input and round table discussions. Read the full submission here: www.deloitte.com/au/en/services/risk-advisory/blogs/australias-modern-slavery-act.html.

In FY22:

- Our Climate and Sustainability team conducted a second risk assessment of new Tier 1 suppliers onboarded after the FY20 assessment. We confirmed higher risk categories for future deep dives.
- We improved our screening process to flag modern slavery risk in our supply chain. We flagged a modern slavery risk in Tier 2 of our supply chain, due to the geographic location of the professional education supplier. We gathered detailed information from the supplier about key risk management practices, and consulted with human rights experts before approving use of the supplier.
- We continued to roll out mandatory training to all new and existing partners and employees, with a 98% completion rate.

In FY21:

- Deloitte Australia developed two training modules: 'What is modern slavery' training and an interactive module to help people identify modern slavery risks in their daily jobs.
- We provided advanced training to our Ethics & Conduct and Procurement teams, who perform the risk assessments and have decision-making authority over major spend by the firm.

Measuring effectiveness

We are committed to doing business ethically and legally and we recognise the importance of measuring the effectiveness of our efforts. We monitor the supplier due diligence assessments, modern slavery training completion rates, as well as any matters raised through our grievance channels to measure our anti-modern slavery progress.

Framework focus	
Maintaining internal awareness of modern slavery and reporting channels	<ul style="list-style-type: none">As of 31 May 2025:<ul style="list-style-type: none">91.55% of all partners and employees completed basic modern slavery awareness training100% of all procurement employees have completed specialised modern slavery training.Ethics survey results for FY 2024/25 indicated:<ul style="list-style-type: none">91% of our people 'believe that they can report unethical conduct without fear of retaliation'91% of our people 'know where to go to report potential unethical incidents'.
Enhancing our risk management capability	<ul style="list-style-type: none">1,393 suppliers were subject to routine anti-corruption due diligence (which includes modern slavery checks) between 1 June 2024 and 31 May 2025.Our due diligence processes are being refined to enhance quality and risk oversight.



Looking ahead

As a responsible and ethical business, we are committed to eradicating modern slavery from our operations and supply chains where we have a reasonable level of control. We have planned key actions for the next few years to drive meaningful change.

Category	Action	FY26	FY27	FY28
Legal and contracting	Continue to monitor modern slavery developments and identify opportunities for enhancement	x	x	x
	Further develop detailed metrics and KPIs to measure modern slavery risk efforts	x		
Supplier transparency and compliance	Continue regular spot checks across high- and medium-risk suppliers to ensure compliance with the supplier code of conduct.	x	x	x
	Audit supplier contracts across high-risk suppliers to ensure modern slavery provisions are included	x	x	x
	Strengthen supplier screening, retention & engagement processes, by using a detailed questionnaire when a supplier is flagged as higher risk	x		
	Improve documentation of supplier due diligence in a Standard Operating Procedure	x		
	Include modern slavery due diligence questions in the new risk management system for supplier and business relationship risk assessment		x	
	Develop and implement a consultation plan for offshore operations to raise awareness of modern slavery laws in Australia, and similar jurisdictions like the United Kingdom and Germany	x		
	Create a central repository to improve data sharing between teams for modern slavery assessments and due diligence	x	x	
Education and training	Review, refresh and deliver modern slavery training for Deloitte staff	x	x	
	Refine our approach to working with suppliers with low-level maturity around modern slavery practices		x	
Public commitment	Publish Modern Slavery Statement	x	x	x

Appendix: Compliance with Australian Modern Slavery Act mandatory criteria

We are committed to doing business ethically and legally and we recognise the importance of measuring the effectiveness of our efforts. We monitor the supplier due diligence assessments, modern slavery training completion rates, and issues raised through our grievance channels to assess our response to anti-modern slavery.

Australian Modern Slavery Act mandatory criteria	FY25 Modern Slavery Statement
Identify the reporting entity	Structure and reporting entities
Describe the reporting entity's structure, operations and supply chains	Structure and reporting entities
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls	<ul style="list-style-type: none"> • Our people • Our operations • Our supply chain
Describe the actions taken by the reporting entity and any entities it owns or controls to assess and address these risks, including due diligence and remediation processes	<ul style="list-style-type: none"> • Our operational governance and policies • Supplier risk management framework • Grievance and remediation • Our actions and progress
Describe how the reporting entity assesses the effectiveness of these actions	Measuring effectiveness
Describe the process of consultation with any entities the reporting entity owns or controls	Structure and reporting entities
Any other relevant information	<ul style="list-style-type: none"> • Recognising the problem of modern slavery • Our culture • Looking ahead



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